

1 **BOARD BILL NO. 150 INTRODUCED BY: ALDERMEN: STEPHEN CONWAY**
2 **DOROTHY KIRNER, STEPHEN GREGALI, APRIL FORD**
3 **GRIFFIN, KATHLEEN HANRAHAN, DIONNE FLOWERS,**
4 **FREEMAN BOSLEY, O.L. SHELTON, LEWIS REED,**
5 **KENNETH ORTMANN, JENNIFER FLORIDA, MICHAEL**
6 **MCMILLAN, JEFFREY BOYD, LYDA KREWSON, FRANK**
7 **WILLIAMSON**

8
9 An ordinance pertaining to the entertainment tax as it applies to boxing matches, shows
10 or exhibitions; providing for establishment of a pilot program to determine incentives to
11 promote, encourage, and attract economic development and tourism through the boxing industry
12 by suspending, from the effective date of this Ordinance to December 31, 2008, from the
13 imposition and collection of the entertainment tax imposed by SECTION TWO of Ordinance
14 65669 on admission charges to any boxing match, show or exhibitions, requiring the filing of the
15 amount of gross receipts on the admissions to such events and containing a non-savings clause
16 and an emergency clause.

17 **WHEREAS**, there continue to exist, in the City of St. Louis (the “City”), areas of
18 economic instability, economic decline and areas which suffer from a lack of continued
19 economic investment, development and activities; and

20 **WHEREAS**, the City finds that it is in the best interest of the City and its residents and
21 inhabitants to study the effects of the entertainment tax on boxing matches, shows and
22 exhibitions and in the attraction of economic development, and an increase in revenue through
23 the sale of concessions, souvenirs and other boxing related items, and the increase in tourism by

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1 suspending for a certain period of time the entertainment tax on such industry; and

2 **WHEREAS**, certain economic development and tourism activities through boxing
3 activities in the City may serve to stabilize blighted areas, insanitary areas, or areas otherwise in
4 economic decline in the City, and will significantly benefit the City by increasing and providing
5 new revenues by the creation of new and increased sales on concession, souvenirs and other
6 boxing related items; and

7 **WHEREAS**, in order to ensure the stability and expansion of the City's economy, the
8 City wishes to create and provide an incentive to stimulate, promote and attract economic
9 development and tourism by focusing on the boxing industry in the City by providing certain tax
10 relief for a limited period of approximately three years;

11 **NOW THEREFORE BE IT ORDAINED BY THE CITY OF ST. LOUIS AS**
12 **FOLLOWS:**

13 **SECTION ONE.** The Board of Aldermen hereby adopts the foregoing recitals as
14 findings.

15 **SECTION TWO.** The imposition and collection of the tax imposed on boxing
16 matches, shows or exhibitions by SECTION TWO of Ordinance 65699 and codified as Section
17 8.08.010 of the Revised Code of the City of St. Louis is hereby suspended on boxing matches,
18 shows, or exhibitions from the effective date of this Ordinance to December 31, 2008..

19 **SECTION THREE.** The officers, agents and employees of the City are hereby
20 authorized and directed to execute all documents and take such necessary steps as they deem
21 necessary and advisable to carry out and perform the purpose of this Ordinance including
22 conducting a pilot program studying the financial implications of such tax suspension as it
23 relates to added City revenue through other tax revenues including the sale of concessions,

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1 souvenirs and other boxing related items, and the promotion, encouragement and attraction of
2 economic development and tourism through the boxing industry.

3 **SECTION FOUR.** Any person or persons, partnership of whatever form, or
4 corporation in the business of admitting persons or groups upon payment of an admission charge
5 to a boxing match, show or exhibition shall report to the license collector quarterly the gross
6 receipts derived from such admission charges.

7 **SECTION FIVE.** The section of this Ordinance shall not be severable. If any section of
8 this Ordinance is found by a court of competent jurisdiction to be invalid, the remaining sections
9 shall not remain valid and the suspension of the tax shall be null and void.

10 **SECTION SIX.** This ordinance being necessary for the immediate preservation of
11 public health, safety and general welfare and an ordinance addressing taxation, it is hereby
12 declared to be an emergency measure and shall become effective immediately upon its approval
13 by the Mayor.

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